

SUPPLEMENTARY INSTRUCTIONS FOR IDAHO CITIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your city general government
Business improvement districts
Joint powers boards for the operation of emergency communications services (municipal)
Local improvement districts
Mosquito abatement districts
Urban renewal agencies

From the State – (Code C89) – Include

- Historical preservation
- Highway safety
- Water pollution control
- Urban mass transportation planning
- Law enforcement and public safety grants
- Aeronautic facilities
- Civil defense
- Disaster aid
- Job Partnership Training Act
- Library grants
- Park and recreations grants
- All other state grants and reimbursements

PART 2 - REVENUES

3. B. Local sales taxes

- Public utility franchise taxes (Code T15)
- Hotel/Motel transient taxes (Code T19)

3. C. Licensing and permit taxes

- Amusement licenses (Code T21)
- Occupation and business licenses and permits (Code T28) - Include Cable TV licenses, and Inspections fees required in connection with the issuance or renewal of a business license or permit.
- Building permits, and other licenses and permits (Code T29)

4. Intergovernmental revenues

A. Streets and highways - Include

- State highway grants (Code C46)
- Receipts from county road and bridge fund (Code D46)

E. Housing and community development – Include

- Grants from the State (Code C50)

M. General support – Include

- State revenue sharing (sales tax) and liquor profits apportionment (Code C30)

N. All other

- From other local government – (Code D89) – Include
- Intergovernmental revenues from other local governments (including shared grants)

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

Report amounts paid to the state or other local governments, on a reimbursement or cost sharing basis.

11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.

PART 4 - INDEBTEDNESS

Include long-term debt and interest bearing short-term debt transactions of your city government, its boards and commissions, and utilities it runs and operates. Also include industrial revenue, mortgage revenue, pollution control and public debt bonds for privately owned business purposes.